

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH

UNITED STATES OF AMERICA)
Plaintiff,)
v.)
BROWN KAPLAR, PHYLLIS KAPLAR,)
UTAH STATE TAX COMMISSION,)
RULON FREDERICK DEYOUNG)
d/b/a ORDER OF THE TRANQUILITY)
Defendants.)
) Civil No. 1:06CV00261 PGC-BCW
)
) ORDER DENYING DEFENDANTS'
) AMENDED TIMELY PETITION TO
) QUASH TWENTY (20) DAY SUMMONS

This matter came on for hearing before the Court on June 16, 2006, on the “Amended Timely Petition for Quashing twenty (20) day Summons which is a means of acquiring jurisdiction over ens legis BROWN and PHYLLIS KAPLAR, RULON FREDERICK DEYOUNG dba ORDER OF THE TRANQUILITY by and through respective sui juris natural man/woman, in true name, for cestui que trusts for which UNITED STATES OF AMERICA lacks jurisdiction pursuant positive law of Title 40 U.S.C. § 255 for Summoning answer(s) by Complaint” filed by defendants Brown Kaplar, Phyllis Kaplar and Rulon Frederick DeYoung and the United States opposition thereto. Virginia Cronan Lowe appeared on behalf of the plaintiff, the United States, and defendants Brown Kaplar, Phyllis Kaplar and Rulon Frederick DeYoung appeared *pro se*. Upon consideration of the briefs and memoranda submitted and the argument by the parties, the Court finds that the defendants’ allegations regarding jurisdiction have been held previously to be completely lacking in merit and patently frivolous by the United States

Court of Appeals for the Tenth Circuit in Lonsdale v. United States, 919 F.2d 1440, 1448 (10 Cir. 1990). Therefore, it is

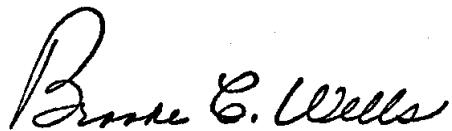
HEREBY ORDERED that

The defendants' amended petition is denied;

This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402; and

Venue is proper in the District of Utah, pursuant to 28 U.S.C. §§ 1391(a)(2) and 1396, because the defendants reside in Utah and the real property at issue is located in Utah.

Dated this 20th day of June, 2006.



BROOKE C. WELLS
United States Magistrate Judge

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing proposed ORDER DENYING DEFENDANTS' AMENDED TIMELY PETITION TO QUASH TWENTY (20) DAY SUMMONS has been made this 20th day of June, 2006, by depositing a copy thereof in the United States Mail in a postage prepaid envelope addressed to:

Brown Kaplar
1150 West 500 North
Provo, Utah 84601

Phyllis Kaplar
1150 West 500 North
Provo, Utah 84601

The Order of Tranquility
Rulon Frederick DeYoung
3475 Highland Drive, #A
Salt Lake City, Utah 84105

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
Trial Attorney, Tax Division
U.S. Department of Justice